

PROCESS FOR THE PREPARATION OF DIOXANE ACETIC ACID ESTERS**ABSTRACT**

Process for the preparation of an ester of formula (1), wherein R¹ represents a leaving group, CN, OH or a COOR⁵ group, R³ and R⁴ each independently represent a 1-3 C alkyl group, and R² and R⁵ each independently represent an ester residue, wherein the corresponding salt with formula (2), wherein M represents H or an alkali (earth) metal in an inert solvent is contacted with an acid chloride forming agent to form the corresponding acid chloride, and the acid chloride is contacted with an alcohol with formula R²OH in the presence of N-methyl-morpholine. Preferably M represents an alkali metal, and R² represents an alkyl group, particularly a t.-butyl group. (1), (2)

